

SHERYL L. REBA
ADMITTED IN NJ, NY

April 26, 2017

VIA EMAIL

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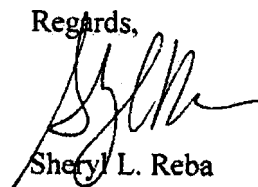
**Re: United States Environmental Protection Agency Offer of Cash Out
Settlement at the Diamond Alkali Superfund Site Lower 8.3 Miles of Lower
Passaic River; Essex and Hudson Counties, New Jersey**

Dear Mr. Fajardo:

We represent Wiggins Plastics, Inc. ("Wiggins") in connection with the above referenced matter, and write in response to the proposed administrative settlement agreement. While Wiggins is interested in settling with the EPA, we raise two issues for your consideration. First, as we have made clear in the past, and are prepared to explain again, Wiggins' activity does not create significant liability and does not warrant a \$280,600 settlement. Second, Wiggins is financially unable to manage the proposed settlement amount of \$280,600. If the EPA is willing to consider a lower settlement reflecting Wiggins' lack of improper activity, as well as Wiggins' inability to pay an early cash out settlement, please let us know. Wiggins is prepared to provide, on a confidential basis, whatever documentation is necessary to demonstrate its financial straits.

Thank you for extending the deadline for our initial response and we appreciate our on-going discussion regarding Wiggins' "Ability to Pay" status at your convenience.

Regards,



Sheryl L. Reba

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